

DELAWARE
FORM 900-NR
2011



ESTATE TAX RETURN
FOR NON-RESIDENT DECEDENTS

REV. CODE 003-01

Date of Death: _____

SECTION A: Decedent Information (Print or Type):

Name of Decedent:	Name of Personal Representative:
Address of Decedent:	Address of Personal Representative:
City:	City:
State/Zip Code:	State/Zip Code:
Decedent's Social Security Number:	Personal Representative's Phone Number:
County in which Delaware real estate located:	Date Letter Granted:

SECTION B: State Estate Tax

- | | | |
|----|---|--------------------|
| 1. | Tentative Taxable Estate (2011 Federal Form 706, Line 3a) | \$ _____ |
| 2. | Federal Estate Adjustment | \$ _____ 60,000 |
| 3. | Applicable credit amount pursuant to IRC § 2011(c) | \$ _____ 5,000,000 |
| 4. | Non Taxable Farmland (per 30 Del Code § 1502(c)(3)) | \$ _____ |
| 5. | Delaware Taxable Estate (line 1, less lines 2 , 3 and 4) | \$ _____ |
| 6. | Delaware Estate Tax (Use Table A on Page 3) | \$ _____ |

SECTION C: Prorating Percentage

- | | | |
|----|---|----------|
| 7. | Enter the value of Delaware Taxable Tangible property located within the State of Delaware from Form 900-NR, Schedule A, Page 3. | \$ _____ |
| 8. | Enter the value of the federal taxable estate less the value of real and tangible personal property <i>not located in any state</i> from Form 900-NR, Schedule B, Page 5. | \$ _____ |
| 9. | Divide Line 7 by Line 8 - carry to 4 decimal places. | ▪ _____ |



SECTION D: Tax Computation

10. Multiply Line 6 by Line 9. (This is your tax.)

\$ _____

*See tax computation chart on Page 3.

SECTION E: SIGNATURE OF PERSONAL REPRESENTATIVE / PREPARER

Signature of Preparer: _____

Date: _____

Address: _____

Phone: () _____

Under penalties of perjury, I declare that I have examined this return, including attachments and accompanying schedules and statements, and believe it is true, correct and complete.

Signature of Personal Representative: _____

Date: _____

Attachments: If you completed Lines 2 through 8, attach Schedules A and B, a copy of the United States Estate Tax Return, and copies of estate, inheritance, legacy or succession taxes from another state or the District of Columbia.

MAKE CHECK PAYABLE AND MAIL TO:

**DELAWARE DIVISION OF REVENUE
P. O. BOX 2044
WILMINGTON, DE 19899-2044**

When to File

The return is due within 9 months after the date of the decedent's death. Interest starts to accrue 9 months after the date of death of the decedent at ½% per month.

Extension

The Secretary of Finance or his delegate, upon written request, may extend the time for the filing of the return, and may extend the time for payment of the tax for a reasonable period from the due date. If time for filing the federal Estate Tax Return of the decedent is extended, the time for filing the Delaware Estate Tax shall be automatically extended for a like period, provided an executed copy of such extension grant is furnished to the Division of Revenue before or with the filing of the return.



This Act shall be effective for decedents dying after June 30, 2009.

This Act reinstates Delaware's estate tax. Prior to 2002, the Internal Revenue Code allowed states to effectively share estate tax revenue with the federal government. From 2002 to 2005, the states' share of this arrangement was phased out.

Under this Act, Delaware's estate tax will be calculated using the rate schedule for state tax credits available under federal law in 2001. This Act recognizes other updates to federal estate tax laws that have occurred since 2001.

Table A – Computation for State Death Tax Credit

(1) Adjusted taxable estate equal to or more than ---	(2) Adjusted taxable estate less than ---	(3) Credit on amount in Column (1)	(4) Rate of credit on excess over amount in Column (1)	(1) Adjusted taxable estate equal to or more than ---	(2) Adjusted taxable estate less than ---	(3) Credit on amount in Column (1)	(4) Rate of credit on excess over amount in Column (1)
0	40,000	0	(Percent) None	2,040,000	2,540,000	106,800	8.0
40,000	90,000	0	0.8	2,540,000	3,040,000	146,800	8.8
90,000	140,000	400	1.6	3,040,000	3,540,000	190,800	9.6
140,000	240,000	1,200	2.4	3,540,000	4,040,000	238,800	10.4
240,000	440,000	3,600	3.2	4,040,000	5,040,000	290,800	11.2
440,000	640,000	10,000	4.0	5,040,000	6,040,000	402,800	12.0
640,000	840,000	18,000	4.8	6,040,000	7,040,000	522,800	12.8
840,000	1,040,000	27,600	5.6	7,040,000	8,040,000	650,800	13.6
1,040,000	1,540,000	38,800	6.4	8,040,000	9,040,000	786,800	14.4
1,540,000	2,040,000	70,800	7.2	9,040,000	10,040,000	930,800	15.2
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SCHEDULE A

WHO SHOULD USE SCHEDULE A: Schedule A is used to complete Form 900-NR, "Delaware Estate Tax Return for Non-Resident Decedents" for the estate of a Decedent who was a non-resident of Delaware at the time of death.

PURPOSE OF SCHEDULE A: Use Schedule A to calculate the value of Delaware Taxable Property for Line 2 of the Delaware Estate Tax Return. This is the numerator of the proration percentage at Line 4 of the return. The proration percentage is necessary to calculate the correct amount of the Delaware estate tax due by non-residents of Delaware..

DELAWARE TAXABLE TANGIBLE PROPERTY: Delaware Taxable Tangible Property is the value of real property and tangible personal property which is included in the gross estate for federal estate tax purposes and located in Delaware at the time of the Decedent's death, less the amount of deductions permitted on the federal estate tax return which are attributed to the Delaware property. Schedule A is completed using information taken from the Schedules attached to the federal estate tax return, Form 706. Attach Schedule A to the Delaware Estate Tax Return, Form 900-NR.

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1. _____ Delaware Real Property. Form 706, Schedule A and Schedule E.
 2. _____ Value of qualified conservation easement exclusion allowed for Delaware property.
Form 706, Schedule U.
 3. _____ Subtract (2) from (1).
 4. _____ Tangible personal property located in Delaware. Form 706, Schedule E & F.
 5. _____ Add (3) and (4).
 6. _____ Cost of administering estate in Delaware. Form 706, Schedule J.
 7. _____ Mortgages and liens on Delaware property. Form 706, Schedule K.
 8. _____ Net losses on Delaware tangible property during estate administration.
Form 706, Schedule L.
 9. _____ Expenses incurred in administering Delaware tangible property not subject to claims.
Form 706, Schedule L.
 10. _____ Bequests, etc., to Surviving Spouse from Delaware tangible property. Form 706, Schedule M.
 11. _____ Charitable, Public and Similar Gifts and Bequests paid from Delaware tangible property.
Form 706, Schedule O.
 12. _____ Qualified Family-Owned Business Interest Deduction relating to tangible Delaware property.
Form 706, Schedule T.
 13. _____ Add Lines (6) through (12).
 14. _____ Subtract line (13) from line (5). This is the Delaware taxable tangible property. Enter on
Form 900-NR, Line 2.



SCHEDULE B

WHO SHOULD USE SCHEDULE B: Schedule B is used only for the estate of a Decedent who was anon-resident of Delaware at the time of death.

PURPOSE OF SCHEDULE B: Use Schedule B to calculate the value of "federal taxable estate, less the value of real and tangible personal property not located in any of the fifty States and the District of Columbia" for Line (3) of the Delaware Estate Tax Return. This is the denominator of the proration percentage at Line 4.

ATTACHMENTS: Attach to Schedule B a copy of each of the schedules from federal Form 706 listing real or tangible personal property located outside the United States and the District of Columbia which was included in Line 1 of the federal estate tax return, Form 706, and on each schedule indicate the item and value of or amount of such property.

Attach Schedule B to the Delaware Estate Tax Return, Form 900-NR.

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1. _____ Enter value of taxable estate from Line 3a of 2011 Federal Form 706.
 2. _____ Enter the gross value of real or tangible personal property located outside of the fifty states and the District of Columbia that was included in Line 3a of 2011 Federal Form 706.
 3. _____ Enter the amount of mortgages and liens on the value of real and tangible personal property listed at Line (2).
 4. _____ Enter the expenses of administering property listed at Line (2).
 5. _____ Add Lines 3 and 4.
 6. _____ Subtract Line (5) from Line (2).
 7. _____ Subtract Line (6) from Line (1) and enter on Line 8 of the Delaware Estate Tax Return, Form 900-NR.

(Revised 03/30/12)